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**TOWN OF LUNENBURG  
BOARD OF ASSESSORS  
P.O. BOX 135  
LUNENBURG, MA. 01462**

**Minutes from the Board of Assessors meeting held: November 1, 2011**

The meeting opened at 6:05 pm.

Present: Chris Comeau, Chairman; Board Members, Louis J. Franco, Matthew J. Papini, Sr., Regional Assessor Harald Scheid and Louise Paquette, Administrative Assistant.

Board reviewed and approved abatements, expense vouchers, commitments, warrants, and minutes from the meeting held on October 4, 2011.

Louise presented approx. 14 statutory exemption applications. The Board reviewed and approved 14 applications totally \$9,350.00.

The Board reviewed the application which was tabled last month for review. The exemption application in question had an issue regarding the eligibility requirement. The ownership of the property was deeded to one individual on August 2, 2011. Prior to that date, the individual owned the property along with her son. The Board reviewed the eligibility requirement regarding ownership under the guidelines of the Dept. of Revenue, Massachusetts General Laws Chapter 59, Section 5 which state that all eligibility requirements must be met as of July 1<sup>st</sup>. The Board Members voted to deny the application but will contact the applicant offering to have her resubmit the application along with supporting documentation for assets and income of her son. Chris abstained from voting due to the fact that the applicant is personally known to him.

Harald spoke to the Board regarding Chapter accounts. He reported that Robert A. & Nadine Rand of 108 Whiting Street contacted him and decided to opt out of the Chapter 61A (Agricultural /Horticultural Land Tax Classification) program for FY12. Harald stated that a letter was sent on October 25, 2012 to acknowledge their request. The assessment record was changed removing the land under MGL Chapter 61A and reclassified as residential. The change will lead to an immediate increase in the taxable valuation. He explained that after 5 years, they may request that the office remove the chapter lien without incurring a rollback tax.

Louise reported that all FY 13 applications were mailed on August 18, 2011 and a reminder notice was mailed to approx. 12 property owners. Louise stated to date only one application failed to return the application. Harald will contact the applicant about not responding to the Final Notice letter. Harald asked the Board how aggressive they wish to be as a Board in granting Chapter classifications in the future. The Board stated that they plan to pursue in investigating the supports in order to verify the eligibility requirements for Chapter after January 1<sup>st</sup>. At that time they will discuss their philosophy and their direction as a Board as Harald suggested.

Harald informed the Board that we have received **Notification of Preliminary Certification** on October 18, 2011 by the DOR. (see attachment) He stated because we successfully completed the preliminary review, we were authorized to proceed with public disclosure of values. A legal public notice was published in the Lunenburg Ledger on October 21, 2011 and the deadline for inquiries is tomorrow, November 2<sup>nd</sup>. Harald informed the Board that approx. 90 letters were mailed to out of town taxpayers informing them of the value updates. So far, we have received four inquiries. He explained that the process continues with a form LA-10 which identifies any properties that have changed in assessments in excess of 10 percent of the proposed valuation. Once the values are finalized the LA-4 (Assessment / Classification Report" is sent to the DOR for final certification.

Harald informed the Board that he will be attending the Nov. 15<sup>th</sup> Selectmen's' meeting for the Classification of Properties hearing and invited the Board to accompany him. He explained that all communities are required by law to meet annually to determine whether the town should adopt a uniform tax rate or post separate rates for commercial and residential properties. He presented a spreadsheet ( see attached) showing the tax rate options. The total values for RE & PP are \$1,120,966,561. He explained that Lunenburg has chosen in the past to keep the tax rate the same for both. He stated that if taxes on commercial properties were increased, residential properties would only see approx. a 1% decline, which he feels, would not be beneficial. After hearing Harald's presentation, the Board voted in favor of adopting the uniform tax rate for both commercial and residential properties. Harald explained that the Board of Selectman have the deciding vote and will vote after hearing his presentation and recommendations.

Louise reminded the Board of the Special Town Meeting which will be held on Monday, December 5, 2010 at 7 pm. There are no articles submitted by the BOA on this warrant.

Louise presented the Cartographic Associates, Inc. contract for FY12 to the Board. She informed them that we are having some issues regarding the clarity of the maps received for FY11. Presently, they are looking to resolve the problem. Cartographics have been in touch with David and Louise suggesting that they could create PDF files of the tax maps. They think if PDF files are made, this would greatly improve the print quality of the 11" x 17" maps. The cost for creating a complete set of PDF's is \$342.00 (which is the same as the cost for a set of full size prints). Once they are made, they stated they would keep them with the town's digital data and update them annually at no extra cost. They suggested that we should check into it to see if this is a probable solution at this time. Louise stated that if we decide that we cannot manage the costs right now, they will try again to get better prints from what they have already. Chris felt that due to the fact that we have already paid for the maps this year they must remedy the issue. Harald suggested that we contact them regarding the projected FY12 contract and we substitute the (3) sets of 11" x 17" paper maps for the PDF files at the same price as stated in the contract. The Board did not renew the contract as stated. Louise will send an email to Franco at Cartographics with this request and will follow up on the status of the FY11 maps.

There was a general discussion regarding future funding for parcel inspections. Chris felt that an article for the May Town Meeting may be warranted to fund the upcoming property inspections. Harald stated that "we" have four years to complete the state mandated property inspections which is every nine years. Chris felt that if an article to have the costs spread over the next four years could lessen the burden on the Town. Harald agreed to lay out a plan/procedure that will assist in preparing for such article. Chris suggested that we continue the discussion at our next meeting. Harald reminded the Board that the Town had voted to set aside monies to cover the cost for PP inspections. He will talk with Kerry regarding the Requests for Proposals.

The Article accepted on 5/01/2010 was as follows:

***To see if the Town will raise and appropriate the sum of \$15,000 to retain the services of a qualified firm to conduct field audits of all personal accounts pursuant to a Department of Revenue mandate that all such accounts be audited at least once every nine years.***

The Board voted to meet on Tuesday, December 6, 2011 at 6:00pm. Meeting adjourned at 7:25 pm.

Respectfully Submitted,



Louise Paquette  
Administrative Assistant  
To the Board of Assessors

**Massachusetts Department of Revenue Division of Local Services**

*Amy Pitter, Commissioner*

*Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs*

Tuesday, October 18, 2011

Lunenburg Board of Assessors  
Board of Assessors  
P.O. Box 135  
17 Main Street  
Lunenburg, MA 01462

**Re: NOTIFICATION OF PRELIMINARY CERTIFICATION - Lunenburg**

Dear Board of Assessors:

The Bureau of Local Assessment has completed its preliminary review of your revaluation program and proposed assessments for all classes of property for fiscal year 2012. The Bureau's statistical analysis of arms-length residential sales indicates compliance with the Commissioner's standards for certification. In addition, the Bureau's review of a representative sample of parcels and of personal property accounts indicates a consistent application of the valuation methodologies employed for these classes of property throughout the community.

With the successful completion of this preliminary review, you are now authorized by the Bureau to proceed with the appropriate public disclosure process necessary to receive final certification for these property classes. The procedures required to complete this phase are outlined in the Bureau's Guidelines For the Development of A Minimum Reassessment Program (2/2006).

When the Board of Assessors has reviewed all assessment changes resulting from public disclosure, please submit to this office a copy of the public disclosure notice and the "Assessment Adjustment List", Form LA-10, which identifies each property with an assessment change in excess of ten percent of the proposed valuation in effect during our preliminary review. Also, when all assessments are finalized, you must complete the classification of all property and submit the total assessed valuation of each major class on Form LA-4, "Assessment/ Classification Report" to the Bureau of Local Assessment. Receipt of the completed forms LA-4 and LA-10 will enable the Bureau to review and issue its final certification.

Your cooperation is appreciated.

Sincerely yours,  
Marilyn H. Browne, Chief  
Bureau of Local Assessment

# Tax Rate Options

Lunenburg Board of Assessors  
Fiscal Year 2012

CLASS	VALUE	PERCENTAGE	R & O %
Residential	1,008,566,509	89.9729%	89.9729%
Open Space	-	0.0000%	89.9729%
Commercial	63,563,291	5.6704%	
Industrial	20,402,900	1.8201%	
Personal Prop	28,433,861	2.5365%	
Total	1,120,966,561	100.0000%	10.0271%

## CLASSIFICATION OPTIONS

- 0 Residential Exempt
- 0 Small Commercial Exemption

## LEVY

18,865,867 Estimated Levy  
16.83 Single Tax Rate

CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates					
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	
1	100.0000	89.9729	0.0000	5.6704	1.8201	2.5365	100.0000	16,974,174	0	1,069,770	343,381	478,542	18,865,867	16.83		16.83	16.83	16.83	
1.01	99.8886	89.8727	0.0000	5.7271	1.8383	2.5619	100.0000	16,955,257	0	1,080,468	346,815	483,327	18,865,867	16.81		17.00	17.00	17.00	
1.02	99.7771	89.7724	0.0000	5.7838	1.8565	2.5873	100.0000	16,936,340	0	1,091,166	350,248	488,113	18,865,867	16.79		17.17	17.17	17.17	
1.03	99.6657	89.6721	0.0000	5.8405	1.8747	2.6126	100.0000	16,917,423	0	1,101,863	353,682	492,898	18,865,867	16.77		17.33	17.33	17.33	
1.04	99.5542	89.5719	0.0000	5.8972	1.8929	2.6380	100.0000	16,898,506	0	1,112,561	357,116	497,684	18,865,867	16.75		17.50	17.50	17.50	
1.05	99.4428	89.4716	0.0000	5.9539	1.9111	2.6634	100.0000	16,879,590	0	1,123,259	360,550	502,469	18,865,867	16.74		17.67	17.67	17.67	
1.06	99.3313	89.3713	0.0000	6.0106	1.9293	2.6887	100.0000	16,860,673	0	1,133,956	363,984	507,254	18,865,867	16.72		17.84	17.84	17.84	
1.07	99.2199	89.2710	0.0000	6.0673	1.9475	2.7141	100.0000	16,841,756	0	1,144,654	367,417	512,040	18,865,867	16.70		18.01	18.01	18.01	
1.08	99.1084	89.1708	0.0000	6.1240	1.9657	2.7395	100.0000	16,822,839	0	1,155,352	370,851	516,825	18,865,867	16.68		18.18	18.18	18.18	
1.09	98.9970	89.0705	0.0000	6.1807	1.9839	2.7648	100.0000	16,803,922	0	1,166,049	374,285	521,611	18,865,867	16.66		18.34	18.34	18.34	
1.10	98.8855	88.9702	0.0000	6.2374	2.0021	2.7902	100.0000	16,785,005	0	1,176,747	377,719	526,396	18,865,867	16.64		18.51	18.51	18.51	
1.11	98.7741	88.8700	0.0000	6.2941	2.0203	2.8156	100.0000	16,766,088	0	1,187,445	381,153	531,181	18,865,867	16.62		18.68	18.68	18.68	
1.12	98.6627	88.7697	0.0000	6.3508	2.0385	2.8409	100.0000	16,747,171	0	1,198,143	384,586	535,967	18,865,867	16.60		18.85	18.85	18.85	
1.13	98.5512	88.6694	0.0000	6.4076	2.0567	2.8663	100.0000	16,728,254	0	1,208,840	388,020	540,752	18,865,867	16.59		19.02	19.02	19.02	
1.14	98.4398	88.5691	0.0000	6.4643	2.0749	2.8917	100.0000	16,709,337	0	1,219,538	391,454	545,538	18,865,867	16.57		19.19	19.19	19.19	
1.15	98.3283	88.4689	0.0000	6.5210	2.0931	2.9170	100.0000	16,690,420	0	1,230,236	394,888	550,323	18,865,867	16.55		19.35	19.35	19.35	

Share Percentages			Levy Amounts										Estimated Tax Rates					
CIP Shift	Res Factor	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1.16	98.2169	88.3686	0.0000	6.5777	2.1113	2.9424	100.0000	16,671,503	0	1,240,933	398,322	555,109	18,865,867	16.53		19.52	19.52	19.52
1.17	98.1054	88.2683	0.0000	6.6344	2.1295	2.9678	100.0000	16,652,586	0	1,251,631	401,756	559,894	18,865,867	16.51		19.69	19.69	19.69
1.18	97.9940	88.1681	0.0000	6.6911	2.1477	2.9931	100.0000	16,633,669	0	1,262,329	405,189	564,679	18,865,867	16.49		19.86	19.86	19.86
1.19	97.8825	88.0678	0.0000	6.7478	2.1659	3.0185	100.0000	16,614,753	0	1,273,027	408,623	569,465	18,865,867	16.47		20.03	20.03	20.03
1.20	97.7711	87.9675	0.0000	6.8045	2.1841	3.0439	100.0000	16,595,836	0	1,283,724	412,057	574,250	18,865,867	16.45		20.20	20.20	20.20
1.21	97.6596	87.8673	0.0000	6.8612	2.2023	3.0692	100.0000	16,576,919	0	1,294,422	415,491	579,036	18,865,867	16.44		20.36	20.36	20.36
1.22	97.5482	87.7670	0.0000	6.9179	2.2205	3.0946	100.0000	16,558,002	0	1,305,120	418,925	583,821	18,865,867	16.42		20.53	20.53	20.53
1.23	97.4368	87.6667	0.0000	6.9746	2.2387	3.1200	100.0000	16,539,085	0	1,315,817	422,358	588,607	18,865,867	16.40		20.70	20.70	20.70
1.24	97.3253	87.5664	0.0000	7.0313	2.2569	3.1453	100.0000	16,520,168	0	1,326,515	425,792	593,392	18,865,867	16.38		20.87	20.87	20.87
1.25	97.2139	87.4662	0.0000	7.0880	2.2751	3.1707	100.0000	16,501,251	0	1,337,213	429,226	598,177	18,865,867	16.36		21.04	21.04	21.04
1.26	97.1024	87.3659	0.0000	7.1447	2.2933	3.1961	100.0000	16,482,334	0	1,347,910	432,660	602,963	18,865,867	16.34		21.21	21.21	21.21
1.27	96.9910	87.2656	0.0000	7.2014	2.3115	3.2214	100.0000	16,463,417	0	1,358,608	436,094	607,748	18,865,867	16.32		21.37	21.37	21.37
1.28	96.8795	87.1654	0.0000	7.2581	2.3297	3.2468	100.0000	16,444,500	0	1,369,306	439,527	612,534	18,865,867	16.30		21.54	21.54	21.54
1.29	96.7681	87.0651	0.0000	7.3148	2.3480	3.2721	100.0000	16,425,583	0	1,380,004	442,961	617,319	18,865,867	16.29		21.71	21.71	21.71
1.30	96.6566	86.9648	0.0000	7.3715	2.3662	3.2975	100.0000	16,406,666	0	1,390,701	446,395	622,104	18,865,867	16.27		21.88	21.88	21.88
1.31	96.5452	86.8645	0.0000	7.4282	2.3844	3.3229	100.0000	16,387,749	0	1,401,399	449,829	626,890	18,865,867	16.25		22.05	22.05	22.05
1.32	96.4337	86.7643	0.0000	7.4849	2.4026	3.3482	100.0000	16,368,832	0	1,412,097	453,263	631,675	18,865,867	16.23		22.22	22.22	22.22
1.33	96.3223	86.6640	0.0000	7.5416	2.4208	3.3736	100.0000	16,349,916	0	1,422,794	456,696	636,461	18,865,867	16.21		22.38	22.38	22.38
1.34	96.2109	86.5637	0.0000	7.5983	2.4390	3.3990	100.0000	16,330,999	0	1,433,492	460,130	641,246	18,865,867	16.19		22.55	22.55	22.55
1.35	96.0994	86.4635	0.0000	7.6550	2.4572	3.4243	100.0000	16,312,082	0	1,444,190	463,564	646,032	18,865,867	16.17		22.72	22.72	22.72
1.36	95.9880	86.3632	0.0000	7.7117	2.4754	3.4497	100.0000	16,293,165	0	1,454,887	466,998	650,817	18,865,867	16.15		22.89	22.89	22.89
1.37	95.8765	86.2629	0.0000	7.7684	2.4936	3.4751	100.0000	16,274,248	0	1,465,585	470,432	655,602	18,865,867	16.14		23.06	23.06	23.06
1.38	95.7651	86.1626	0.0000	7.8252	2.5118	3.5004	100.0000	16,255,331	0	1,476,283	473,866	660,388	18,865,867	16.12		23.23	23.23	23.23
1.39	95.6536	86.0624	0.0000	7.8819	2.5300	3.5258	100.0000	16,236,414	0	1,486,981	477,299	665,173	18,865,867	16.10		23.39	23.39	23.39
1.40	95.5422	85.9621	0.0000	7.9386	2.5482	3.5512	100.0000	16,217,497	0	1,497,678	480,733	669,959	18,865,867	16.08		23.56	23.56	23.56
1.41	95.4307	85.8618	0.0000	7.9953	2.5664	3.5765	100.0000	16,198,580	0	1,508,376	484,167	674,744	18,865,867	16.06		23.73	23.73	23.73
1.42	95.3193	85.7616	0.0000	8.0520	2.5846	3.6019	100.0000	16,179,663	0	1,519,074	487,601	679,529	18,865,867	16.04		23.90	23.90	23.90
1.43	95.2078	85.6613	0.0000	8.1087	2.6028	3.6273	100.0000	16,160,746	0	1,529,771	491,035	684,315	18,865,867	16.02		24.07	24.07	24.07
1.44	95.0964	85.5610	0.0000	8.1654	2.6210	3.6526	100.0000	16,141,829	0	1,540,469	494,468	689,100	18,865,867	16.00		24.24	24.24	24.24
1.45	94.9850	85.4608	0.0000	8.2221	2.6392	3.6780	100.0000	16,122,912	0	1,551,167	497,902	693,886	18,865,867	15.99		24.40	24.40	24.40
1.46	94.8735	85.3605	0.0000	8.2788	2.6574	3.7034	100.0000	16,103,995	0	1,561,864	501,336	698,671	18,865,867	15.97		24.57	24.57	24.57
1.47	94.7621	85.2602	0.0000	8.3355	2.6756	3.7287	100.0000	16,085,079	0	1,572,562	504,770	703,457	18,865,867	15.95		24.74	24.74	24.74
1.48	94.6506	85.1599	0.0000	8.3922	2.6938	3.7541	100.0000	16,066,162	0	1,583,260	508,204	708,242	18,865,867	15.93		24.91	24.91	24.91
1.49	94.5392	85.0597	0.0000	8.4489	2.7120	3.7795	100.0000	16,047,245	0	1,593,958	511,637	713,027	18,865,867	15.91		25.08	25.08	25.08
1.50	94.4277	84.9594	0.0000	8.5056	2.7302	3.8048	100.0000	16,028,328	0	1,604,655	515,071	717,813	18,865,867	15.89		25.24	25.24	25.24